

State of Misconsin 2013 - 2014 LEGISLATURE



LFB:.....Moran – Miscellaneous changes to unemployment insurance (Motion 506)

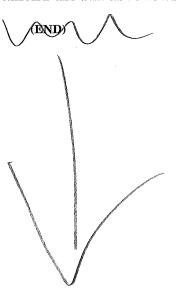
FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION ASSEMBLY AMENDMENT,

TO ASSEMBLY BILL 40

At the locations indicated, amend the bill as follows:

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payments if there are accounts receivable balances or moneys anticipated to be

received from lottery proceeds, as defined in s. 25.75 (1) (c), tax or contribution

revenues, gifts, grants, fees, sales of service, or interest earnings recorded under s.

16.52 (2) that will be sufficient to repay the fund or account from which moneys are

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<u>transferred</u>. The secretary of administration shall determine the composition and allowability of the accounts receivable balances and anticipated moneys to be received for this purpose in accordance with s. 20.903 (2) and shall specifically approve the use of surplus moneys from the general or segregated funds after consultation with the appropriate state agency head for use by specified accounts or programs. The secretary of administration shall reallocate available moneys from the budget stabilization fund under s. 16.465 prior to reallocating moneys from any other fund. e 193W

SECTION 6. 20.002 (11) (b) 1. of the statutes is amended to read:

20.002 (11) (b) 1. The Except with respect to reallocations made under subd. 3m., the secretary of administration shall limit the total amount of any temporary reallocations to a fund other than the general fund to \$400,000,000.

SECTION $\sqrt{2}$. 20.002 (11) (b) 3m. of the statutes is created to read:

20.002 (11) (b) 3m. Upon request of the secretary of workforce development under s. 108.16 (13), the secretary of administration may temporarily transfer moneys available under par. (a) to the unemployment reserve fund. The secretary of administration shall credit repayments received from the unemployment reserve fund to the funds or accounts from which the transfer was made. The transfers outstanding under this subdivision may not exceed a total of \$50,000,000 at any time. No transfer may be made under this subdivision unless the secretary of administration first submits written notice to the cochairpersons of the joint committee on finance that the transfer is proposed to be made. If the cochairpersons of the committee do not notify the secretary of administration that the committee has scheduled a meeting for the purpose of reviewing the proposed transfer within 30 days after the date of the secretary's notification, the transfer may be made as



proposed by the secretary. If, within 30 days after the date of notification by the secretary of administration, the cochairpersons of the committee notify the secretary that the committee has scheduled a meeting for the purpose of reviewing the proposed transfer, the transfer may be made under this subdivision only upon approval of the committee.

SECTION(8. 20.002 (11) (c) of the statutes is amended to read:

20.002 (11) (c) The secretary may assess a special interest charge against the programs or activities utilizing surplus moneys within the same fund under this subsection in an amount not to exceed the daily interest earnings rate of the state investment fund during the period of transfer of surplus moneys to other accounts or programs. Except as provided in s. 16.465 and except with respect to transfers made under par. (b) 3m., the secretary shall assess a special interest charge against the fund utilizing surplus moneys under this subsection in an amount equal to the rate of return the state investment fund earnings would have created to the fund from which the reallocation was made. This interest shall be calculated and credited to the appropriate fund at the same time the earnings from the state investment fund are distributed and shall be considered an adjustment to those earnings.

SECTION 9. 20.002 (11) (d) (intro.) of the statutes is amended to read:

20.002 (11) (d) (intro.) This Except with respect to transfers made under par.

(b) 3m., this subsection applies only to those funds participating in the investment fund for purposes of temporary reallocation between funds or accounts and does not include. No transfer may be made under this subsection from any of the following funds or specified accounts in these funds:

SECTION 10. 20.445 (1) (fx) of the statutes is created to read:

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1	20.445 (1) (fx) Interest on federal advances. A sum sufficient, not exceeding
2	\$30,000,000, to pay interest on advances made by the federal government to the
3	unemployment reserve fund under s. 108.19 (1m).
4	SECTION 11. 20.445 (1) (fx) of the statutes, as created by 2013 Wisconsin Act
5	(this act), is repealed.
6	SECTION 12. 20.445 (1) (gm) of the statutes is created to read:
7	20.445 (1) (gm) Unemployment insurance handbook. All moneys received
8	under s. 108.14 (23) (d) for the costs of printing and distribution of the unemployment
9/	insurance handbook, to pay for those costs.
10	SECTION 13. 29.024 (2r) (title) of the statutes is amended to read:
11	29.024 (2r) (title) Denial and revocation of approvals based on tax
12	DELINQUENCY DELINQUENT TAXES OR UNEMPLOYMENT INSURANCE CONTRIBUTIONS.
13	SECTION 14. 29.024 (2r) (c) of the statutes is amended to read:
14	29.024 (2r) (c) Disclosure of numbers. The department of natural resources
15	may not disclose any information received under par. (a) to any person except to the
16	department of revenue for the sole purpose of making certifications required under
17	s. 73.0301 and to the department of workforce development for the sole purpose of
18	making certifications required under s. 108.227.
19	SECTION 15. 29.024 (2r) (d) 1. of the statutes is amended to read:
20	29.024 (2r) (d) 1. Except as provided in subd. 2., the department shall deny an
21	application to issue or renew, or revoke if already issued, an approval specified in par.
22	(a) if the applicant for or the holder of the approval fails to provide the information
23	required under par. (a) or, if the department of revenue certifies that the applicant
24	or approval holder is liable for delinquent taxes under s. 73.0301, or if the

1	and a statement that the applicant or licensee may, within 30 days after the date on
2	which the notice of denial or revocation is mailed, file a written request with the
3	department to have the determination that the applicant or licensee is liable for
4	delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
5	(c) If, after a hearing under s. 108.227 (5) (a), the department affirms a
6	determination under par. (a) that an applicant or licensee is liable for delinquent
7	contributions, the department shall affirm its denial or revocation. An applicant or
8	licensee may seek judicial review under s. 108.227 (6) of an affirmation by the
9	department of a denial or revocation under this paragraph.
10	(d) If, after a hearing under s. 108.227 (5) (a), the department determines that
11	a person whose license is revoked or whose application is denied under par. (a) is not
12	liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department
13	shall reinstate the license or approve the application, unless there are other grounds
14	for revocation or denial. The department may not charge a fee for reinstatement of
15	a license under this paragraph.
16	SECTION 54. 108.02 (3) of the statutes is created to read:
17	108.02 (3) Alcohol Beverages. "Alcohol beverages" has the meaning given in
·18	s. 125.02 (1).
19	SECTION 55. 108.02 (4m) (a) of the statutes is amended to read:
20	108.02 (4m) (a) All earnings for wage-earning service which are paid to an
21	employee during his or her base period as a result of employment for an employer
22	except any payment made to or on behalf of an employee or his or her beneficiary
23	under a cafeteria plan within the meaning of 26 USC 125, if the payment would not
24	be treated as wages without regard to that plan and if 26 USC 125 would not treat
25	the payment or constructively received:

17	SECTION 56. 108.02 (4m) (g) of the statutes is repealed.
2	SECTION 67. 108.02 (9) of the statutes is created to read:
3	108.02 (9) CONTROLLED SUBSTANCE. "Controlled substance" has the meaning
4	given in s. 961.01 (4).
5	SECTION 58. 108.02 (9m) of the statutes is created to read:
6	108.02 (9m) Controlled substance analog. "Controlled substance analog"
7	has the meaning given in s. 961.01 (4m).
8	SECTION 59. 108.02 (10e) (intro.) of the statutes is renumbered 108.02 (10e)
9	(am) (intro.) and amended to read:
10	108.02 (10e) (am) (intro.) "Departmental error" means an error made by the
11	department in computing or paying benefits which results exclusively from:
12	SECTION 60. 108.02 (10e) (a) and (b) of the statutes are renumbered 108.02
13	(10e) (am) 1. and 2.
14	SECTION 61. 108.02 (10e) (bm) of the statutes is created to read:
15	108.02 (10e) (bm) "Departmental error" does not include an error made by the
16	department in computing, paying, or crediting benefits to any individual, whether
17	or not a claimant, or in crediting contributions or reimbursements to one or more
18	employers that results from any of the following:
19	1. A computer malfunction or programming error.
20	2. An error in transmitting data to or from a financial institution.
2 1	3. A typographical or keying error.
22	4. A bookkeeping or other payment processing error.
23	5. An action by the department resulting from a false statement or
24	representation by an individual, including a statement or representation relating to
25	the individual's identity.

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1	6. An action by the department resulting from an unauthorized manipulation
2	of an electronic system from within or outside the department.
3	SECTION 62. 108.02 (13) (a) of the statutes is amended to read:
4	108.02 (13) (a) "Employer" means every government unit and Indian tribe, and
5	any person, association, corporation, whether domestic or foreign, or legal
6	representative, debtor in possession or trustee in bankruptcy or receiver or trustee
7	of a person, partnership, association, or corporation, or guardian of the estate of a
8	person, or legal representative of a deceased person, any partnership or partnerships
9	consisting of the same partners, except as provided in par. (L), any limited liability
10	company or limited liability companies consisting of the same members, except as
11	provided in par. (kL), and any fraternal benefit society as defined in s. 614.01 (1) (a),
12	which is subject to this chapter under the statutes of 1975, or which has had
13	employment in this state and becomes subject to this chapter under this subsection
14	and, notwithstanding any other provisions of this section, any service insurance
15	corporation organized or operating under ch. 613, except as provided in s. 108.152
16	(6) (a) 3.
17	SECTION 63. 108.02 (13) (kL) of the statutes is repealed.
18	SECTION 64. 108.02 (15) (kt) of the statutes is created to read:
19	108.02 (15) (kt) "Employment", as applied to work for a given employer other
20	than a government unit, an Indian tribe, or a nonprofit organization, except as the
21	employer elects otherwise with the department's approval, does not include service
22	performed by an inmate of a state prison, as defined in s. 302.01, or a federal prison.
23	SECTION 65. 108.02 (15m) (intro.) of the statutes is amended to read:
24	108.02 (15m) Family corporation. (intro.) Except as provided in s. 108.04 (7)
25	(r), "family "Family corporation" means:
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assignments during that week.

-1	Section 73. 108.04 (2) (h) of the statutes is created to read:
2	108.04 (2) (h) A claimant shall, when the claimant first files a claim for benefits
3	under this chapter and during each subsequent week the claimant files for benefits
4	under this chapter, inform the department whether he or she is receiving social
5	security disability insurance benefits under 42 USC ch. 7 subch. II.
6 157	SECTION 74. 108.04 (2) (i) of the statutes is created to read: 108.04 (2) (i) 1. There is a rebuttable presumption that a claimant who is
8	subject to the requirement under par. (a) 3. to conduct a reasonable search for
× 9	suitable work has not conducted a reasonable search for suitable work in a given
10	week if all of the following apply:
11	a. The claimant was last employed by a temporary help company.
12	b. The temporary help company required the claimant to contact the temporary
13	help company about available assignments weekly, or less often as prescribed by the
14	temporary help company, and the company gave the claimant written notice of that
15	requirement at the time the claimant was initially employed by the company.
16	c. During that week, the claimant was required to contact the temporary help
17	company about available assignments and the claimant did not contact the
18	temporary help company about available assignments.
19	d. The temporary help company submits a written notice to the department
20	within 10 business days after the end of that week reporting that the claimant did
21	not contact the company about available assignments.
22	2. A claimant may only rebut the presumption under subd. 1. if the claimant
23	demonstrates one of the following to the department for a given week:
24	a. That the claimant did contact the temporary help company about available

- b. That the claimant was not informed by the temporary help company of the requirement to contact the temporary help company or had other good cause for his or her failure to contact the temporary help company about available assignments during that week.
- 3. If a claimant who was last employed by a temporary help company contacts the temporary help company during a given week about available assignments, that contact constitutes one action that constitutes a reasonable search for suitable work, for purposes of par. (a) 3.

SECTION 75. 108.04 (5) of the statutes is renumbered 108.04 (5) (intro.) and amended to read:

disqualification, an An employee whose work is terminated by an employing unit for misconduct by the employee connected with the employee's work is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages after the week in which the discharge occurs equal to at least 14 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that the rate which that would have been paid had the discharge not occurred. The wages paid to an employee by an employer which terminates employment of the employee for misconduct connected with the employee's employment shall be excluded from the employee's base period wages under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not preclude an employee who has employee for misconduct from establishing a benefit

year using the base period wages excluded under this subsection if the employee
qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
charge to the fund's balancing account any benefits otherwise chargeable to the
account of an employer that is subject to the contribution requirements under ss.
108.17 and 108.18 from which base period wages are excluded under this subsection.
For purposes of this subsection, "misconduct" means one or more actions or conduct
evincing such willful or wanton disregard of an employer's interest as is found in
deliberate violations or disregard of standards of behavior which an employer has a
right to expect of his or her employees, or in carelessness or negligence of such degree
or recurrence as to manifest culpability, wrongful intent, or evil design of equal
severity to such disregard, or to show an intentional and substantial disregard of an
employer's interests, or of an employee's duties and obligations to his or her
employer. In addition, "misconduct" includes:

SECTION 76. 108.04 (5) (a) to (g) of the statutes are created to read:

108.04 (5) (a) A violation by an employee of an employer's reasonable written policy concerning the use of alcohol beverages, or use of a controlled substance or a controlled substance analog, if the employee:

- 1. Had knowledge of the alcohol beverage or controlled substance policy; and
- 2. Admitted to the use of alcohol beverages or a controlled substance or controlled substance analog or refused to take a test or tested positive for the use of alcohol beverages or a controlled substance or controlled substance analog in a test used by the employer in accordance with a testing methodology approved by the department.
- (b) Theft of an employer's property or services with intent to deprive the employer of the property or services permanently, theft of currency of any value,

felonious	conduct	connected	with	an	employee's	employment	with	his	or	her
employer,	or intent	ional or neg	gligent	con	duct by an e	mployee that	causes	sub	star	ntial
damage to	his or h	er employe	r's pro	peri	ty.					

- (c) Conviction of an employee of a crime or other offense subject to civil forfeiture, while on or off duty, if the conviction makes it impossible for the employee to perform the duties that the employee performs for his or her employer.
- (d) One or more threats or acts of harassment, assault, or other physical violence instigated by an employee at the workplace of his or her employer.
- (e) Absenteeism by an employee on more than 2 occasions within the 120-day period before the date of the employee's termination, unless otherwise specified by his or her employer in an employment manual of which the employee has acknowledged receipt with his or her signature, or excessive tardiness by an employee in violation of a policy of the employer that has been communicated to the employee, if the employee does not provide to his or her employer both notice and one or more valid reasons for the absenteeism or tardiness.
- (f) Unless directed by an employee's employer, falsifying business records of the employer.
- (g) Unless directed by the employer, a willful and deliberate violation of a written and uniformly applied standard or regulation of the federal government or a state or tribal government by an employee of an employer that is licensed or certified by a governmental agency, which standard or regulation has been communicated by the employer to the employee and which violation would cause the employer to be sanctioned or to have its license or certification suspended by the agency.

SECTION (77). 108.04 (5g) of the statutes is repealed and recreated to read:

- 1. One or more minor infractions of rules unless an infraction is repeated after the employer warns the employee about the infraction.
 - 2. One or more inadvertent errors made by the employee.
- 3. Any failure of the employee to perform work because of insufficient skill, ability, or equipment.
- (b) The department shall charge to the fund's balancing account the cost of any benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 if the employee is discharged by the employer and paragraph (a) applies.

SECTION 78. 108.04 (7) (a) of the statutes is amended to read:

108.04 (7) (a) If an employee terminates work with an employing unit, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the termination occurs and the employee earns wages after the

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week in which the termination occurs equal to at least 4 6 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the termination not occurred. This paragraph does not preclude an employee from establishing a benefit year by using the base period wages paid by the employer from which the employee voluntarily terminated, if the employee is qualified to establish a benefit year under s. 108.06 (2) (a).

SECTION 79. 108.04 (7) (d), (g), (j), (k), (m), (n), (o), (p) and (r) of the statutes are repealed.

SECTION (80). 108.04 (7) (e) of the statutes is amended to read:

108.04 (7) (e) Paragraph (a) does not apply if the department determines that the employee accepted work which the employee could have failed to accept with good cause under sub. (8) and terminated such work with the same good cause and within the first 10 weeks 30 calendar days after starting the work, or that the employee accepted work which the employee could have refused under sub. (9) and terminated such work within the first 10 weeks 30 calendar days after starting the work. For purposes of this paragraph, an employee has the same good cause for voluntarily terminating work if the employee could have failed to accept the work under sub. (8) (d) when it was offered, regardless of the reason articulated by the employee for the termination.

SECTION 81. 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18

1	if the employee voluntarily terminates employment with that employer and par. (a),
2	(c), (d) , (e), (k) , (L), (o) , (p) , (q), (s), or (t) applies.
3	SECTION 82. 108.04 (7) (L) (intro.) of the statutes is amended to read:
4	108.04 (7) (L) (intro.) Paragraph (a) does not apply if the department
5	determines that the employee terminated work to accept employment or other work
6	covered by the unemployment insurance law of any state or the federal government,
7	and earned wages in the subsequent work equal to at least 4 times the employee's
8	weekly benefit rate under s. 108.05 (1) if the work:
9	SECTION 83. 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)
10	and amended to read:
11	108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department
12	determines that the all of the following apply to an employee:
13	1. The employee's spouse changed his or her place of employment is a member
14	of the U.S. armed forces on active duty.
15	2. The employee's spouse was required by the U.S. armed forces to relocate to
16	a place to which it is impractical for the employee to commute and the.
17	3. The employee terminated his or her work to accompany the spouse to that
1.8	place.
19	SECTION 84. 108.04 (8) (a) and (c) of the statutes are amended to read:
20	108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
21	when offered, the employee is ineligible to receive benefits until 4 weeks have
22	elapsed since the end of the week in which the failure occurs and the employee earns
23	wages after the week in which the failure occurs equal to at least 4 6 times the
24	employee's weekly benefit rate under s. 108.05 (1) in employment or other work
25	covered by the unemployment insurance law of any state or the federal government.

disregarded and the employee's applicable weekly benefit payment shall be reduced
2 by 67% of the remaining amount, except that no such employee is eligible for benefits
3 if the employee's benefit payment would be less than \$5 for any week. For purposes
4 of this paragraph, "wages" includes any amount that a claimant would have earned
5 in available work under/s. 108.04 (1) (a) which is treated as wages under s. 108.04
6 (1) (bm), but excludes any amount that a claimant earns for services performed as
7 / a volunteer fire fighter, volunteer emergency medical technician, or volunteer first
8 responder. In applying this paragraph, the department shall disregard
9 discrepancies of less than \$2 between wages reported by employees and employers.
SECTION 95. 108.05 (3) (c) (intro.) of the statutes is amended to/read:
108.05 (3) (c) (intro.) A Except as provided in par. (cm), a claimant is ineligible
to receive any benefits for a week in which one or more of the following applies to the claimant for 32 or more hours in that week:
SECTION 96. 108.05 (3) (c) (intro.) of the statutes, as affected by 2013 Wisconsin (Ac)
15) 11 and 1. (this act), is repealed and recreated to read:
16 108.05 (3) (c) (intro.) Except when otherwise authorized in an approved
work-share program under s. 108.062 and except as provided in par. (cm), a claimant
is ineligible to receive any benefits for a week in which one or more of the following
applies to the claimant for 32 or more hours in that week:
SECTION 97. 108.05 (3) (cm) of the statutes is created to read:
21 108.05 (3) (cm) 1. In this paragraph:
a. "Complete business shutdown" means that all locations operated by an
employer are closed for business completely and no employee employed by the

business is required by the employer to report for work or be available for work.

1	b. "State or federal holiday" means a day specified in s. 230.35 (4) (a) or in 5 USC
2	6103 (a).
3	2. An employer may, on or before December 1, provide to the department a
4	written notice designating that the employer will undergo a complete business
5	shutdown on one or more state or federal holidays in the succeeding calendar year.
6	An employer may not designate more than 7 state or federal holidays under this
7	subdivision for a complete business shutdown during the succeeding calendar year.
8	3. A notice under subd. 2. is not valid for any year subsequent to the succeeding
9	calendar year.
10	4. The number of hours specified in par. (c), as it applies to a claimant, is
11	reduced by 8 hours for the week during which a state or federal holiday occurs if all
12	of the following apply:
13	a. The claimant has base period wages only from the employer under subd. 2.
14	b. The employer designated the state or federal holiday for a complete business
15	shutdown under subd. 2. and underwent a complete business shutdown on that day.
16	5. If an employer that provides a notice under subd. 2. will not or does not
17	undergo a complete business shutdown on a state or federal holiday as designated
18	in the notice, the employer shall, no later than the first business day following the
19	week in which the state or federal holiday occurs, provide the department with a
20	written notice indicating that the complete business shutdown will not or did not
21	occur.
22	SECTION 98. 108.06 (1) of the statutes is amended to read:
23	108.06 (1) Except as provided in subs. sub. (6) and (7) and ss. 108.141 and
24	108.142, no claimant may receive total benefits based on employment in a base

period greater than 26 times the number of weeks determined under s. 108.06 (1m)

1	108.06 (6) (intro.) If a claimant has established a benefit year prior to the
2	effective date of any increase in the maximum weekly benefit rate provided under
3	s 108.05 (1), the claimant has not exhausted his or her total benefit entitlement
4	under sub. (1) for that benefit year on that effective date, and the claimant was
5	entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in
6	effect prior to that effective date, the limitation on the total benefits authorized to
7	be paid to a claimant under sub. (1) does not apply to that claimant in that benefit
8	year. Unless sub. (7) or s. 108.141 or 108.142 applies, the claimant's remaining
9	benefit entitlement in that benefit year for the period beginning on that effective date
10	shall be computed by:
11	SECTION 104. 108.06 (7) of the statutes is repealed.
12	SECTION 105. 108.07 (8) of the statutes is repealed.
13	SECTION 106. 108.10 (intro.) of the statutes is amended to read:

108.10 Settlement of issues other than benefit claims. (intro.) In Except as provided in s. 108.245 (3), in connection with any issue arising under this chapter as to the status or liability of an employing unit in this state, for which no review is provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following procedure shall apply.

(/Section 107) 108.14 (8n) (e) of the statutes is amended to read:

108.14 (8n) (e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employee claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), $\frac{1}{100}$, (e), $\frac{1}{100}$, (b), $\frac{1}{100}$, (c), $\frac{1}{100}$, (e), $\frac{1}{100}$, (e), $\frac{1}{100}$, (g), (g), (g), or (g), (g), or (g) would have applied to employment by such an

Att. Page 794 gline 25; after that line insert: 14

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share of such benefits pending reimbursement by that state.
department shall also charge the fund's balancing account with any other state's
benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
requirements of ss. 108.17 and 108.18, the department shall charge the share of
would have applied to an employer that is not subject to the contribution
employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
the department shall charge the share of benefits based on employment with that
employer who is subject to the contribution requirements of ss. 108.17 and 108.18,

SECTION 108. 108.14 (19) of the statutes is amended to read:

108.14 (19) On or about February 15 annually, the department shall prepare and furnish to the council on unemployment insurance a report summarizing the department's activities related to detection and prosecution of unemployment insurance fraud in the preceding year. The department shall include in the report information about audits conducted by the department under sub. (20), including the number and results of audits performed, in the previous year.

SECTION 109. 108.14 (20) of the statutes is created to read:

108.14 (20) The department shall conduct random audits on claimants for benefits under this chapter to assess compliance with the work search requirements under s. 108.04 (2) (a) 3.

SECTION 110. 108.14 (21) of the statutes is created to read:

108.14 (21) The department shall maintain a portal on the Internet that allows employers to log in and file with the department complaints related to the administration of this chapter.

SECTION 111. 108.14 (23) of the statutes is created to read:

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provided a statement of account to any employer, the department shall include the
same information on the statement. In addition, the department shall provide the
same information in writing to each employer who becomes newly subject to a
requirement to pay contributions or reimbursements under this chapter.

SECTION 113 108.141 (7) (a) of the statutes is amended to read:

108.141 (7) (a) The department shall charge the state's share of each week of extended benefits to each employer's account in proportion to the employer's share of the total wages of the employee receiving the benefits in the employee's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), or (5) (b) er-(8) applies to the fund's balancing account.

SECTION 114. 108.142 (4) of the statutes is amended to read:

108.142 (4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a Wisconsin supplemental benefit period, no claimant may receive total benefits based on employment in a base period greater than 34 times the sum of the number of weeks determined under s. 108.06 (1m) and 8, multiplied by the claimant's weekly benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in his or her base period under s. 108.04 (4) (a), whichever is lower.

SECTION 115. 108.16 (2) (g) and (h) of the statutes are amended to read:

108.16 (2) (g) Whenever the department receives a request of 2 or more partnerships or limited liability companies consisting of the same partners or members to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships or limited liability companies among the separate employers on January 1 following

1	108.16 (3) (c) Any nonrecoverable payment made without fault on the part of
2	the intended payee.
3	SECTION 117. 108.16 (6) (o) of the statutes is created to read:
4	108.16 (6) (o) Any erroneous payment recovered under s. 108.22 (8e).
5	SECTION 118. 108.16 (6m) (a) of the statutes is amended to read:
6	108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),
7	(7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6), or (8), 108.14
8	(8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).
9/	SECTION 119. 108.16 (6m) (h) of the statutes is created to read:
10	108.16 (6m) (h) Any amount paid to correct a payment under s. 108.22 (8e) that
11	is not recovered or recoverable.

SECTION (120). 108.16 (13) of the statutes is created to read:

108.16 (13) If the secretary determines that employers in this state that are subject to a requirement to pay a federal unemployment tax might experience a lower tax rate if this state were to loan moneys to the fund under s. 20.002 (11) (b) 3m., the secretary shall request the secretary of administration to make one or more transfers to the fund in the amount required to maintain a favorable federal tax experience for employers. The secretary shall not request a transfer under this subsection if the outstanding balance of such transfers at the time of the request would exceed \$50,000,000. Whenever the secretary determines that the balance of the fund permits repayment of a transfer, in whole or in part, without jeopardizing the ability of the department to continue to pay other liabilities and costs chargeable to the fund, the secretary shall repay the department of administration for the amount that the secretary determines is available for repayment. The secretary shall ensure that the

A .	2013 - S 井 Pa	2014 Legislature age 7950 line 18	-85- : after that li	LRB-19 JTK&MEI Me insert! SECTIO	975/P13 D:cjs:ph DN 120
1	timing	of any repayment accords w	th federal requirements	for ensuring a fav	vorable
(2)					
3		erience for employers in thi L \7206 ECTION 121. 108.18 (4) (figur	e) Schedule A line 23. of	the statutes is an	nended
4	to read				
	Figure	e 108.18 (4):			
	***************************************		Schedule A	, , , , , , , , , , , , , , , , , , , ,	
	Line	Reserve Percentage		Contribution	Rate
	23.	Overdrawn by at least 6.0	% or more <u>but under 7.0</u>	<u>%</u>	8.50
5	Sı	ection (22). 108.18 (4) (figu	re) Schedule A lines 24. 1	to 26. of the statu	tes are
6	created	to read:			
	Figure	e 108.18 (4):			
	****		Schedule A		<u>.</u>
	Line	Reserve Percentage		Contribution	Rate
	24.	Overdrawn by at least 7.0	% but under 8.0%		9.25
	25.	Overdrawn by at least 8.0	% but under 9.0 $%$	• • • • • • • • • • • • • • • • • • • •	10.00
	26.	Overdrawn by 9.0% or mo	e		10.70
7	Sı	ECTION 123. 108.18 (4) (figur	e) Schedule B line 23. of	the statutes is an	nended
8	to read	: le 1720d			
	Figure	e 108.18 (4):			
			Schedule B		
	Line	Reserve Percentage		Contribution	Rate
	23.	Overdrawn by at least 6.0	% or more but under 7.0	<u>%</u>	8.50
9	Si	ECTION (24) 108.18 (4) (figu	re) Schedule B lines 24. 1	to 26. of the statu	tes are

4	1 1	,	1
1	created	TO	read:

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Figure	108.	18	(4):
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	Schedule B	
Line	Reserve Percentage	Contribution Rate
24.	Overdrawn by at least 7.0% but under	8.0% 9.25
25.	Overdrawn by at least 8.0% but under	9.0%
26.	Overdrawn by 9.0% or more	
to read	ECTION (125. 108.18 (4) (figure) Schedule (C line 23. of the statutes is amended
	Schedule C	
Line	Reserve Percentage	Contribution Rate

created to read: 4730

Figure: 108.18 (4)

Schedule C

	Line	Reserve Percentage	Contribution	Rate
	24.	Overdrawn by at least 7.0% but under 8.0%		9.25
	25.	Overdrawn by at least 8.0% but under 9.0%		10.00
	26.	Overdrawn by 9.0% or more		10.70
6	Sı	ECTION 127. 108.18 (4) (figure) Schedule D line 23. of t	he statutes is an	nended
7	to read	: 61720h		

Figure 108.18 (4):

Schedule D

	Line	Reserve Percentage	Contribution	Rate
	23.	Overdrawn by at least 6.0% or more but under 7.09	<u>%</u>	8.50
1 2		ECTION (128). 108.18 (4) (figure) Schedule D lines 24. to read: 100.18 (4)	o 26. of the statu	ıtes are
	Figure	108 18 (4)		

Schedule D

Line	Reserve Percentage	Contribution	Rate
24.	Overdrawn by at least 7.0% but under 8.0%	• • • • • • • • • • • • • • • • • • • •	9.25
25.	Overdrawn by at least 8.0% but under 9.0%		10.00
26.	Overdrawn by 9.0% or more	• • • • • • • • • • • •	10.70

SECTION 129. 108.18 (9) (figure) Schedule A lines 25 to 27 of the statutes are created to read: 1720j

Figure 108.18 (9):

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Schedule A

		Solvency Rate		
		Employers	Employers	
	Contribution	with payroll	with payroll of	
Line	Rate	under \$500,000	\$500,000 or more	
25	9.25	1.30	1.30	
26	10.00	1.30	1.30	
27	10.70	1.30	1.30	

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SECTION (130). 108.18 (9) (figure) Schedule B lines 25 to 27 of the statutes are created to read:

Figure 108.18 (9):

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Schedule B

		Solvency Rate		
•		Employers	Employers	
	Contribution	with payroll	with payroll of	
Line	Rate	under \$500,000	\$500,000 or more	
25	9.25	1.30	1.30	
26	10.00	1.30	1.30	
27	10.70	1.30	1.30	

SECTION (3). 108.18 (9) (figure) Schedule C line 24 of the statutes is amended to read:

Figure 108.18 (9):

Schedule C

		Solvency Rate		
		Employers	Employers	
	Contribution	with payroll	with payroll of	
Line	Rate	under \$500,000	\$500,000 or more	
24	8.50	$\frac{1.25}{1.30} \dots$	1.35 <u>1.30</u>	

SECTION (32. 108.18 (9) (figure) Schedule C lines 25 to 27 of the statutes are created to read:

Figure 108.18 (9):

Schedule C

	TO COMPANY AND ADDRESS OF THE PARTY OF THE P	Solvency Rate		
		Employers	Employers	
	Contribution	with payroll	with payroll of	
Line	Rate	under \$500,000	\$500,000 or more	
25	9.25	1.30	1.30	
26	10.00	1.30	1.30	
27	10.70	1.30	1.30	

SECTION (33). 108.18 (9) (figure) Schedule D lines 25 to 27 of the statutes are created to read:

Figure 108.18 (9):

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Schedule D

		Solvency Rate		
		Employers	Employers Employers	
	Contribution	with payroll	with payroll of	
Line	Rate	under \$500,000	\$500,000 or more	
25	9.25	1.30	1.30	
26	10.00	1.30	1.30	
27	10.70	1.30	1.30	

SECTION (134). 108.19 (1m) of the statutes is amended to read:

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108.19 (1m) Each The department shall pay any interest due on advances from the federal unemployment account to the unemployment reserve fund under Title XII of the federal social security act (42 USC 1321 to 1324) by first applying any amount available for that purpose from the appropriation under s. 20.445 (1) (fx). If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of the amount due for any year, the department shall then apply any unencumbered balance in the unemployment interest payment fund and any amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount due for any year, the department shall require each employer subject to this chapter as of the date a rate is established under this subsection shall to pay an assessment to the unemployment interest payment fund at a rate established by the department sufficient to pay interest due on those advances from the federal-unemployment account under title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected from employers under this subsection are in excess of the amounts needed to pay interest due, the department shall use any excess to pay interest owed in subsequent years on advances from the federal unemployment account. If the department determines

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that additional interest obligations are unlikely, the department shall transfer the excess to the balancing account of the fund.

SECTION (35) 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act (this act), is amended to read:

108.19 (1m) The department shall pay any interest due on advances from the federal unemployment account to the unemployment reserve fund under Title XII of the federal social security act (42 USC 1321 to 1324) by first applying any amount available for that purpose from the appropriation under s. 20.445 (1) (fx). If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of the amount due for any year, the department shall then apply any unencumbered balance in the unemployment interest payment fund and any amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount due for any year, the department shall require each Each employer subject to this chapter as of the date a rate is established under this subsection to shall pay an assessment to the unemployment interest payment fund at a rate established by the department sufficient to pay interest due on those advances from the federal unemployment account under Title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment

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is mailed by the department. If the amounts collected from employers under this subsection are in excess of the amounts needed to pay interest due, the department shall use any excess to pay interest owed in subsequent years on advances from the federal unemployment account. If the department determines that additional interest obligations are unlikely, the department shall transfer the excess to the balancing account of the fund.

SECTION 136. 108.205 (1) of the statutes is amended to read:

108.205 (1) Each employer shall file with the department, in such form as the department by rule requires, a quarterly report showing the name, social security number and wages paid to each employee who is employed by the employer in employment with the employer during the quarter. The department may also by rule require each employer to include in the report any salary reduction amounts that are not wages and that would have been paid to each such employee by the employer as salary during the quarter but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. The employer shall file the report no later than the last day of the month following the completion of each guarter.

SECTION 137. 108.21 (1) of the statutes is amended to read:

108.21 (1) Every employing unit which employs one or more individuals to perform work in this state shall keep an accurate work record for each individual employed by it, including full name, address and social security number, which will permit determination of the weekly wages earned by each such individual, the wages paid within each quarter to that individual and the salary reduction amounts that are not wages and that would have been paid by the employing unit to that individual as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. Each such employing unit shall permit any authorized

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3., 252,241 (title), 252.241 (2), 254.115 (title), 254.115 (2), 254.176 (5), 254.20 (7), 1 2 256.18 (title), 256.18 (2), 256.18 (5), 299.07 (title), 299.07 (1) (b) 1., 299.08 (1) (b) 2., 3 341.51 (4g) (b) (with respect to requesting certifications under section 108.227 of the statutes, as created by this act) 343.305 (6) (e) 3. b., 343.61 (2) (b), 343.62 (2) (b), 4 343.69 (1), 440.03 (11m) (c), 452.18, 551.412 (4g) (a) 1., 551.605 (2), 562.05 (8m) (a), 5 6 562.05 (8m) (b), 563.285 (title), 563.285 (2) (a), 563.285 (2) (b), 628.095 (4) (b), 628.097 (title), 628.097 (2m), 628.10 (2) (cm), 632.69 (2) (c), 632.69 (2) (d) 2., 632.69 (4) (d), 7 8 633.14 (2c) (b), 633.14 (2m) (b), 633.15 (2) (d), 751.155 (title), 751.155 (1), 751.155 (2), and 751,155 (3) of the statutes, and the creation of sections 50.498 (4) (b), 73.0302 9 (5), $\sqrt{3}$.0302 (6), 73.09 (8), 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) 10 11 (d), 103.92 (8), 104.07 (7), 105.13 (4), 108.227, 138.12 (4) (a) 1m., 138.12 (4) (b) 5m., 12 138.14 (5) (b) 2m., 138.14 (9) (cm), 170.12 (8) (b) 1. bm., 170.12 (8) (b) 4., 217.06 (5m), 13 217.09 (1t), 218.0116 (1m) (a) 2m., 218.0116 (1m) (d), 218.02 (3) (dm), 218.02 (6) (d), 14 218.02 (9) (a) 1m, (218.04 (4) (am) 2m., 218.04 (5) (at), 218.05 (4) (c) 2m., 218.05 (11) (bm), 218.05 (12) (at), 218.11 (6m) (c), 218.12 (3m) (c), 218.22 (3m) (c), 218.32 (3m) 15 (c), 218.41/(3m) (b) 3., 218.51 (4m) (b) 3., 224.72 (7m) (bm), 224.725 (6) (bm), 224.7716 17 (2m) (e), 224.95 (1) (bm), 252.241/(5), 254.115 (5), 256.18 (4m), 299.07 (3), 341.51 (4m) 18 (c)/343.305 (6) (e) 6., 343.66/3m), 440.12 (2), 551.406 (6) (a) 1m., 551.412 (4g) (a) 2m., $\sqrt{551.412}$ (4g) (d), $562.05 \cancel{5}$) (a) 11., 562.05 (8) (f), and $563.285 \cancel{1}$ m) of the statutes first 19 20 apply to contributions, as defined in section 108.227 (1) (a) of the statutes, as created by this act, that are delinquent on January 1, 2014. 21 The treatment of sections 108.02 (3), (9), and (9m) and 108.04 (5g) of the 22 statutes, the renumbering and amendment of section 108.04 (5) of the statutes, and 23

the creation of section 108.04 (5) (a) to (g) of the statutes first apply with respect to

determinations issued under section 108.09 of the statutes on January 5, 2014, or,



with respect to determinations that are appealed, to decisions issued under section
108.09 of the statutes on January 5, 2014.

- (3) The treatment of sections 108.02 (4m) (a) and (g), 108.205 (1), and 108.21 (1) of the statutes and the amendment of section 108.05 (3) (a) of the statutes first apply with respect to new claims filed on October 1, 2013.
- (4) The treatment of sections 108.02 (15) (kt), 108.07 (8), 108.14 (8n) (e) (with respect to services performed by inmates), 108.141 (7) (a) (with respect to services performed by inmates), and 108.16 (6m) (a) of the statutes first applies with respect to determinations issued under section 108.10 of the statutes on January 1, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.10 of the statutes on January 1, 2014.
- (5) The treatment of sections 108.02 (15m) (intro.), 108.04 (7) (a), (d), (e), (h), (g), (j), (k), (L) (intro.), (m), (n), (o), (p), (r), and (t), 108.14 (8n) (e), and 108.141 (7) (a) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.
- (6) The treatment of section 108,04 (1) (f) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.
- (7) The treatment of sections 108.04 (1) (g) (intro.) and 108.06 (1) (with respect to payment of extended training benefits), (2) (c) and (cm), (3), (6) (intro.) and (7) of the statutes first applies with respect to new claims for extended training benefits filed on January 5, 2014.

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(8) The treatment of sections 108.04 (1) (hm) and (i) of the statutes first applies
with respect determinations issued under section 108.09 of the statutes on January
5, 2014, or, with respect to determinations that are appealed, to decisions issued
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under section 108.09 of the statutes on January 5, 2014.

- (9) The treatment of section 108.04 (2) (a) 4. and (15) of the statutes first applies with respect to weeks of unemployment beginning on or after the effective date of this subsection.
- (10) The treatment of sections 108.04 (2) (g) and 108.245 (1) (with respect to actions against claimants) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.
- (11) The treatment of section 108.04 (2) (h) and (12) (f) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.
- (12) The treatment of section 108.04 (2) (i) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.
- (13) The treatment of section 108.04 (8) (a) and (c) of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on January 5, 2014.

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(14) The treatment of section 108.05 (2) (c) of the statutes first applies with respect to weeks of unemployment beginning on January 5, 2014.

(15) The treatment of section 108.05 (3) (cm) of the statutes and the amendment

of section 108.05.43) (c) (intro.) of the statutes first apply to notices submitted by employers to the department of workforce development for complete business shutdowns that will occur on state or federal holidays in the year 2015.

- (16) The treatment of sections 108.06 (1) (with respect to the maximum duration of regular benefits) and (1m) and 108.142 (4) of the statutes first applies with respect to benefit years established after June 30, 2014.
- (17) The treatment of sections 108.10 (intro.) (with respect to recovery of erroneous payments), 108.16 (3) (e), (6) (o), and (6m) (h), 108.22 (8) (c) 1.a. and (8e), 108.225 (1) (b), and 108.245 (with respect to recovery of erroneous payments) of the statutes, the renumbering of section 108.02 (10e) (a) and (b) of the statutes, the renumbering and amendment of section 108.02 (10e) (intro.) of the statutes, and the creation of section 108.02 (10e) (bm) of the statutes first apply with respect to determinations issued under sections 108.09 and 108.10 of the statutes on January 5, 2014, or, with respect to determinations that are appealed, to decisions issued under sections 108.09 and 108.10 of the statutes on January 5, 2014.
- (18) The treatment of section 108.18 (4) (figure) Schedule A lines 23. to 26., Schedule B lines 23. to 26., and Schedule D lines 23. to 26. and (9) (figure) Schedule A lines 25 to 27, Schedule B lines 25 to 27, Schedule C lines 24 to 27, and Schedule D lines 25 to 27 of the statutes first applies with respect to payrolls beginning on January 1, 2015.

	1	(19) The treatment of section 108.22 (1) (a) of the statutes (with respect to the					
	2	amount of tardy filing fees) first applies with respect to quarterly wage reports required to be filed for wages earned in 2014. Section 275. Effective dates. This act takes effect on the first Sunday after					
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	5	publication, except as follows:					
	6	(1) The repeal and recreation of section 108.05 (1) (q) (intro.) and (r) (intro.) and					
	7	(3) (a) and (c) (intro.) of the statutes takes effect on June 30, 2013, or on the first					
	8	Sunday after publication, whichever is later.					
	9	(2) The treatment of section 108.14 (19) and (20) of the statutes takes effect on					
9~		January 5, 2014, or on the first Sunday after publication, whichever is later.					
,	11	(3) The treatment of section 108.19 (1m) (by Section 135) of the statutes and					
	12	the repeal of section 20.445 (1) (fx) of the statutes take effect on July 1, 2015.					
5	13	(4) The treatment of sections 108.04 (2) (a) 3. e. and 4. and (15) of the statutes					
Ins	14	takes effect on July 1, 2013, or on the day after publication, whichever is later.					
8	15	(5) The treatment of sections 16.531 (4), 20.002 (11) (a), (b) 1. and 3m., (c), and					
	(16)	(d) (intro.) and 108.16 (13) of the statutes takes effect on January 1, 2014.					
	17	(6) The treatment of section 108.19 (1m) of the statutes (Section 134) and the					
	18	creation of section 20.445 (1) (fx) of the statutes take effect on July 1, 2013, or on the					
	19	day after publication, whichever is later.					
	20	(7) The treatment of sections 108.223 and 224.44 of the statutes takes effect on					
	21	January 1, 2014, or on the day after publication, whichever is later.					
	22	(END)					

2013-2014 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

INSERT A

